

Hyrum
CITY

2005
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Hyrum City for the fiscal year ending June 30, 2005, 2004 as approved and adopted by resolution or ordinance dated June 17, 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

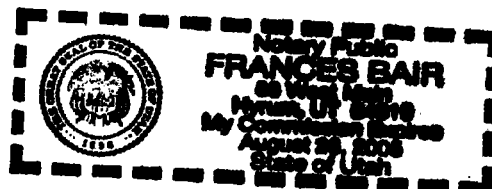
- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 17, 2004 for all budgetary funds.

Signed: London M. Olson
(Budget Officer)

Subscribed and sworn to this 14th day
of July, 2004.

Frances Bair
(Notary Public)



Hyrum City
Governmental Unit

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	158,508	161,200	163,700
3120	Prior Years' Taxes - Delinquent	7,935	5,500	5,000
3130	General Sales & Use Taxes	521,089	543,000	554,713
3140	Franchise Taxes	17,657	16,000	16,500
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	48,383	50,000	50,000
3190	Penalties & Interest on Delinquent Taxes			
3145	Energy Tax	224,865	253,000	260,000
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	8,401	8,600	9,000
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	15,874	18,000	12,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	6,113	7,400	6,500
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants		54,000	
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	8,594	161,500	
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	223,853	237,000	255,000
3358	Liquor Fund Allotment	842	8,900	8,000
3370	Grants from Local Units: Cache County Fire	13,312	13,300	13,312
	Cache County		42,200	40,750

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20_03_	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	11,636	11,500	15,000
3415	Sale of Maps & Publications	440	600	500
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services	21,177	34,500	20,000
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs	-	1,000	1,000
3432	Parking Meter Revenue	986	400	500
3433	Street Lighting Charges			
3440	Sanitation	367,717	374,000	385,000
3445	Sewer Charges	1,744	1,800	2,000
3447	Animal Control Fees	14,450	10,500	12,000
3447	Street Sanitation Charges	710	750	750
3447	Refuse Collection Charges	478	500	500
3447	Community Prog.	22,405	21,000	20,000
3447	Youth Council	16,092	39,000	19,500
3447	Lib. Use Fee	628	950	700
3447	Wood Removal & Clearing Charges	14,738	9,400	10,000
3447	Health Road Impact Fees	1,790	1,300	1,500
3479	Parks and Public Property	22,141	31,400	20,400
3479	Parks Buy-In Fee			
3480	Cemeteries			
3490	Miscellaneous Services:			
3479	Parks Impact Fees			
3500	FINES AND FORFEITURES			
3510	Fines	102,573	106,000	110,000
3520	Forfeitures			
3512	Library fines	1,635	1,500	1,500
3513	Parking Tickets	4,150	3,000	2,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	5,076	14,000	10,000
3620	Rents & Concessions	25,449	26,000	26,500
3640	Sale of Fixed Assets - Compensation for Loss			1,000
3650	Sale of Materials & Supplies	6,300	8,650	6,000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
3611	Perpetual Care Interest	935	600	600
3612	Perpetual Care-Cemetery Lots	7,238	2,200	1,250

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from: Utility Funds	182,785	200,000	230,000
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	14,087	10,500	15,000
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3872	Contributions - New Library	133,437	126,500	30,000
3891	Contributions - GF Surplus		309,000	
3892	Trans. to Restricted Fund Bal.		(69,300)	(41,150)
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	2,236,223	2,856,850	2,296,525

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_03_	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative	32,073	34,400	34,250
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial	59,917	66,350	73,000
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies	17,529	18,150	19,250
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	160,042	178,100	191,900
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	5,595	7,650	10,300
4160	General Governmental Buildings	47,735	53,650	34,200
4170	Elections		6,275	
4180	Planning & Zoning	44,737	70,950	78,800
4190	Education & Community Promotion			
4165	Elite Hall	14,820	24,100	21,500
4200	PUBLIC SAFETY			
4210	Police Department	187,500	215,400	218,000
4220	Fire Department	81,272	155,500	80,800
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	17,883	22,450	23,100
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
4215	First Responders	29,913	45,200	48,500

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	467,965	684,630	395,550
4415	Class "B" Road Program			
4420	Sanitation	321,242	332,000	338,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage	34,399	36,550	38,100
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	243,911	162,480	255,700
4540	Park Lighting Engineering	61,551	58,350	61,050
4560	Recreation & Culture	18,886	24,100	23,300
4580	Libraries	115,886	170,625	138,875
4590	Cemeteries	60,238	71,040	97,700
4562	Museum	250	1,300	1,800
4563	Youth Council	2,405	3,600	3,600
4564	Senior Citizens	64,773	82,200	82,600
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development	10,555	22,800	26,650
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Capital Projects Fund		309,000	
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_03_	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	135,146		
	TOTAL EXPENDITURES	2,236,223	2,856,850	2,296,525

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SPECIAL REVENUE FUND (Explain Nature of Fund) Library Trust Fund

FORM 1

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Grants	4,124	3,700	10,000
	Contributions	1,963	700	500
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	6,087	4,400	10,500
	EXPENDITURES: Equip. Supp. & Maint	1,223	600	
	Library books & materials	2,800		
	Equipment	1,600	8,100	7,000
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	464	(4,300)	3,500
	TOTAL EXPENDITURES & OTHER USES	6,087	4,400	10,500

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

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FORM 4

CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund		309,000	37,000
	Interest Income			
	Other additions			
	TOTAL REVENUE		309,000	37,000
	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROP.			
	EXPENDITURES:		69,000	240,000
	TOTAL EXPENDITURES		69,000	240,000
	Ending Fund Balance		240,000	37,000

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

Fiscal Year**DEBT SERVICE FUND**[illegible]

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ENTERPRISE OR INTERNAL SERVICE FUND: Water

FORM 3

Account Number	Description	Prior Year Actual 20.03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	787,675	862,470	880,000
	Interest Earned	53,108	39,758	35,000
	Other: _____	1,282	1,116	1,000
	TOTAL OPERATING REVENUE	842,065	903,344	916,000
	OPERATING EXPENSES:			
	Personal Services	185,225	184,634	214,700
	Contractual Services			
	Material and Supplies	214,953	157,647	167,600
	Depreciation	235,794	231,000	235,000
	Other	6,246	5,070	5,750
	TOTAL OPERATING EXPENSE	642,218	578,351	623,050
	OPERATING INCOME (LOSS)	199,847	324,993	292,950
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	69,448	30,811	15,000
	Interest Expense Impact Fees	22,149	18,614	14,665
	Operating transfers from: Reserve Funds			27,000
	Contributions from:			
	Operating transfers to: General Fund	(100,000)	(100,000)	(115,000)
	Contributions to: Restricted Fund Bal.	(6,689)	(5,019)	(3,990)
	NET INCOME (LOSS)	184,755	269,399	230,625

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

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FORM 3

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	477,552	545,413	685,000
	Interest Earned	41,207	34,725	55,000
	Other:	20,796	8,670	8,800
	TOTAL OPERATING REVENUE	539,555	588,808	748,800
	OPERATING EXPENSES:			
	Personal Services	160,301	165,732	175,900
	Contractual Services			
	Material and Supplies	160,735	185,186	211,500
	Depreciation	200,778	208,750	449,000
	Other	4,039	4,955	8,200
	TOTAL OPERATING EXPENSE	525,853	564,623	844,600
	OPERATING INCOME (LOSS)	13,702	24,185	(95,800)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	56,026	1,335	-
	Interest Expense	(3,773)	(56,621)	(56,621)
	Operating transfers from Impact Fees	53,096	57,827	43,750
	Contributions from:			
	Operating transfers to: General Fund	(82,785)	-	-
	Contributions to: Restricted Fund Bal	(40,554)	(42,130)	(31,850)
	NET INCOME (LOSS)	(4,288)	(15,404)	(140,521)

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CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			

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Fiscal Year

FORM 3

ENTERPRISE OR INTERNAL SERVICE FUND: Electric

Account Number	Description	Prior Year Actual 20_03_	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	3,806,384	3,978,965	4,360,000
	Interest Earned	17,995	13,740	15,000
	Other:	107,409	44,925	20,000
	TOTAL OPERATING REVENUE	3,931,788	4,037,630	4,395,000
	OPERATING EXPENSES:			
	Personal Services	314,205	330,441	367,900
	Contractual Services	3,134,809	3,298,076	3,503,800
	Material and Supplies	164,607	174,300	183,000
	Depreciation	16,432	28,094	29,000
	Other	3,630,053	3,830,911	4,083,700
	TOTAL OPERATING EXPENSE			
	OPERATING INCOME (LOSS)	301,735	206,719	311,300
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	7,353	10,982	5,000
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to: General Fund		(100,000)	(115,000)
	Contributions to:			
	NET INCOME (LOSS)	309,088	117,701	201,300

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	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

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ENTERPRISE OR INTERNAL SERVICE FUND: Irrigation

FORM 3

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	215,067	217,814	225,500
	Interest Earned	5,487	5,899	6,500
	Other: _____	5,956	5,140	2,550
	TOTAL OPERATING REVENUE	226,510	228,853	234,550
	OPERATING EXPENSES:			
	Personal Services	44,171	43,188	47,700
	Contractual Services			
	Material and Supplies	67,959	65,113	85,500
	Depreciation	164,120	168,465	175,000
	Other	42,605	38,594	39,500
	TOTAL OPERATING EXPENSE	318,855	315,360	347,700
	OPERATING INCOME (LOSS)	(92,345)	(86,507)	(113,150)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	7,088	1,732	2,000
	Interest Expense Impact Fee	26,432	35,485	31,200
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	(58,825)	(49,290)	(79,950)

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	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			